

R865. Tax Commission, Auditing.

R865-4D. Special Fuel Tax.

R865-4D-19. Refund of Special Fuel Taxes Paid by Government Entities Pursuant to Utah Code Ann. Section 59-13-301.

A. Governmental entities entitled to a refund for special fuel taxes paid shall submit a completed Application for Government Motor Fuel and Special Fuel Tax Refund, form TC-114, to the commission.

B. A governmental entity shall retain the following records for each purchase of special fuel for which a refund of taxes paid is claimed:

1. name of the government entity making the purchase;
2. license plate number of the government vehicle for which the special fuel is purchased;
3. invoice date;
4. invoice number;
5. vendor;
6. vendor location;
7. product description;
8. number of gallons purchased; and
9. amount of state special fuel tax paid.

C. Original records supporting the refund claim must be maintained by the government entity for three years following the year of refund.

Effective: 8/21/97

